

PORZIO, BROMBERG & NEWMAN, P.C.

100 Southgate Parkway
Morristown, New Jersey 07962
(973) 538-4006

-and-

156 West 56th Street, Suite 803
New York, New York 10019-3800
Warren J. Martin Jr.
Matthew B. Heimann

Counsel to Samuel E. Belk IV

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDING INC., *et al.*,
Debtors.

Chapter 11

Case No. 08-13555 (JMP)

Jointly Administered

**CERTIFICATION OF MATTHEW B. HEIMANN IN SUPPORT OF
RESPONSE OF CLAIMANT SAMUEL E. BELK IV TO DEBTORS' TWO
HUNDRED EIGHTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(EMPLOYMENT-RELATED CLAIMS)**

I, Matthew B. Heimann, of full age, do hereby certify and say:

1. I am an associate at the law firm of Porzio, Bromberg & Newman, P.C., attorneys in the within matter for Mr. Samuel E. Belk IV.
2. I submit this certification in support of the Response of Claimant Samuel E. Belk IV to Debtors' Two Hundred Eighty-Eighth Omnibus Objection To Claims (Employment-Related Claims).
3. Attached as **Exhibit A** is a true and accurate copy of the proof of claim filed by Samuel E. Belk IV on February 25, 2009 and recorded as claim number 3015.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 17, 2012

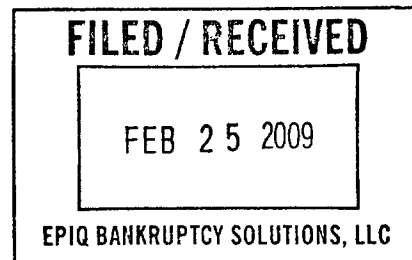
By: /s/ Matthew B. Heimann
Matthew B. Heimann

EXHIBIT A

FORM 10. PROOF OF CLAIM

United States Bankruptcy Court Southern District of New York		PROOF OF CLAIM	
In re Lehman Brothers Holdings, Inc., Debtor.		Case No.: 08-13555 (JMP)	
NOTE: This form is not being used to make a claim for an administrative expense arising after the commencement of the case.			
Name of Creditor <i>(The person or entity to whom the debtor owed money or property.)</i> Samuel E. Belk IV Name and Addresses Where Notices Should Be Sent: Warren J. Martin, Esq. Porzio Bromberg & Newman, P.C. 100 Southgate Parkway Morristown, NJ 07962 (973) 538-4006		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: N/A		Check here if this claim <input type="checkbox"/> replaces a previously filed claim, <input type="checkbox"/> amends dated:	
1. BASIS FOR CLAIM <input type="checkbox"/> Goods Sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly) <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §114(a) <input checked="" type="checkbox"/> Wages, salaries and compensations (Fill out below) Your social security number <u>xxx-xx-6402</u> Unpaid compensation for services performed from <u>January 1, 2008</u> to <u>April 30, 2008</u> See Exhibit "A" attached hereto.			
2. DATE DEBT WAS INCURRED See Exhibit "A" attached hereto.		3. IF COURT JUDGMENT, DATE OBTAINED: N/A	

Filed: USBC - Southern District of New York
Lehman Brothers Holdings Inc., Et Al.
08-13555 (JMP) 0000003015



4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all classified as one or more of the following: (1) Unsecured Nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another.
CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.

☐ SECURED CLAIM \$ N/A

Attach evidence of perfection of security interest

☐ Real Estate ☐ Motor Vehicle ☐ Other (Describe briefly)

Amount of arrearage and other charges included in secured claim above, if any \$

☒ UNSECURED NON-PRIORITY CLAIM: \$ 289,978.59

A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.

☒ UNSECURED PRIORITY CLAIM: \$ 10,950.00

☒ Wages, salaries or commissions (up to \$10,950),* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4).

☐ Contributions to an employee benefit plan - 11 U.S.C. §507(a)(4)

☐ Up to \$1,800* of deposits toward purchase, lease or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(6)

☐ Taxes or penalties of governmental units - 11 U.S.C. §507(a)(8)

☐ Other - 11 U.S.C. §§ 365, 507(a)(2), 503(b)(3) and 503(b)(5)

*Amounts are subject to adjustment on 4/1/2010 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

5. TOTAL AMOUNT OF CLAIM Not less than:
AT TIME CASE FILED: + \$ 289,978.59 + \$ 0.00 + \$ 10,950.00 = \$ 300,928.59
(Unsecured) (Secured) (Unsecured Priority) (Total)¹

☐ Check this box if claim includes pre-petition charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purposes of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes debtor.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach summary.

8. TIME-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a self-addressed envelope and copy of this proof of claim.

Date:
February 17, 2009

Sign and print below the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any).

Samuel E. Belk IV
Samuel E. Belk IV

**THIS SPACE FOR
COURT USE ONLY**

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both.
18 U.S.C. §§ 152 and 3571.

¹ Samuel E. Belk IV expressly reserves his right to amend this claim.

Exhibit "A"

CLAIM BREAKDOWN

Nature of Claim	Date Incurred	Unsecured Priority 11 U.S.C. § 507(a)(4)	Unsecured Non-Priority	Totals
Hypothetical Tax Withholding	Jan. 1, 2008–Apr. 30, 2008	\$ 2,250.60	\$ 289,978.59	\$ 292,229.19
Repatriation Expenses	June 8, 2008-July 23, 2008	\$ 8,699.40	\$ 0.00	\$ 8,699.4
		<u>\$ 10,950.00</u>	<u>\$ 289,978.59</u>	<u>\$ 300,928.59</u>



LEHMAN BROTHERS

August 7, 2000

Mr. Samuel E. Belk IV
Lehman Brothers
3 World Financial Center
New York, NY 10285

Dear Samuel:

This letter and its enclosures outline the terms of your international assignment in Tokyo. Details of the terms of your assignment may be found on the "Package Details" attachment and in the Foreign Assignment Handbook, both of which are enclosed for your reference. All terms relating to your assignment are strictly confidential and should be discussed only with your management, Lehman Brothers Human Resources and immediate family members.

Secondment

Lehman Brothers Holdings Inc., your US employer, is assigning you to Lehman Brothers Overseas Inc. for international service. During this period, you will be employed by Lehman Brothers Overseas Inc. (a US entity) and you will be seconded to Lehman Brothers Japan Inc. Your employment while on this assignment will be subject to New York State law. This assignment will not alter the existing terms and conditions of your employment with Lehman Brothers Holdings Inc., subject to the Lehman employment policies and procedures.

Assignment Term

Your assignment will commence on a date to be advised – but no earlier than the date on which you receive authorization from the immigration authorities to work in Tokyo. It is presently anticipated that your initial assignment will be for a three-year period, but the length of this assignment is subject to change at any time.

Should you remain on assignment through the end of four years, your expatriate status will be reviewed at that time. An Expatriate Transition Program (ETP) is presently in place for secondees remaining in Tokyo for longer than four years. The program provides for a period of up to two years of expatriate-style benefits and allowances at a gradually reducing level.

Compensation

Your base salary and any incentive compensation amounts will be paid to you in US dollars and administered via a New York payroll. Salary payments will be made monthly. You will also remain a participant in the Firm's Stock Award Program while on assignment. Under this program, a portion of your total compensation will be delivered in the form of Contingent Stock Awards (CSA's). CSA's are awarded to the Firm's employees working outside the US and are designed to parallel many key aspects of Restricted Stock Units for US employees. It is important that you clearly understand the terms of these awards as outlined in the CSA letter and brochure that you will receive for any award made under this program.

While on assignment in Tokyo, you will not be eligible to receive any bonus payments; instead, you will participate in the Supplemental Repatriation Allowance Plan (SRAP). Participation in this plan is compulsory for all assignees in Tokyo. The details and mechanics of the plan will be discussed with you during your pre-assignment orientation meeting.

Expatriate Benefits/Allowances

You will receive expatriate benefits/allowances as outlined in the Foreign Assignment Handbook and specified on the "Package Details" attachment.

Relocation Benefits

The Firm has designed a relocation policy to encompass the major cost items associated with an international move. Details of your relocation benefits can be found in the Foreign Assignment Handbook.

Employee Benefits

During your initial assignment, you will generally remain eligible to participate in any of the US benefit plans in which you are currently participating. Please note that for tax or other reasons certain restrictions may apply. For example, all contributions to the Employee Stock Purchase Plan and the Tax-Deferred Savings Plan must be made from your monthly base salary; contributions cannot be deducted from any amounts awarded under the SRAP. Other restrictions are explained in the Foreign Assignment Handbook. Any changes to the enrollment periods or to the US benefit plans will be announced and made available to you while you are in Tokyo.

Offsets Against Compensation

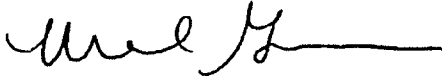
The Firm reserves the right to withhold any amounts payable to you as compensation or otherwise and apply such withheld amounts to satisfy any indebtedness to the Firm to the maximum extent permitted by law. If any debt exists at the time of your termination of employment from the Firm, the Firm will have the right, to the maximum extent permitted by law, to recover such amount by offset against any amount otherwise awarded, credited or owing to you, including but not limited to amounts awarded to you under the Firm's Stock Award Program. By your signature below, you hereby authorize and consent to the aforementioned deductions.

* * * *

The Firm reserves the right to make changes to the terms set forth in this letter and its enclosures, to its Foreign Assignment Handbook, and to its general international assignment policies and practices at any time. Neither this letter nor its enclosures is a contract of employment and does not give you any right to continued employment. Either you or the Firm may terminate your employment at any time.

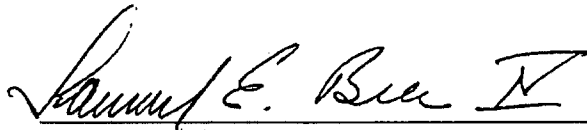
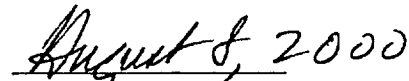
If you have questions regarding any of the material outlined above, please contact Bob Church at (201) 524-4825.

Sincerely,



Mark D. Gross
Vice President
Manager, International Human Resources

I acknowledge receipt of the enclosed Foreign Assignment Handbook and understand the terms and conditions relating to my initial international assignment to Tokyo, which are explained in this letter and the Handbook. I am aware that all of these terms and conditions are subject to change.


Samuel E. Belk IV
Date

LEHMAN BROTHERS

FOREIGN ASSIGNMENT HANDBOOK

For EAP Expatriates

Japan



April 2003

Dear Colleague,

Congratulations on your upcoming international assignment to Tokyo.

We are pleased that you will be joining our Foreign Assignment Program. Lehman Brothers believes that these assignments are an integral part of your career at the Firm. We encourage you to be excited about the many professional and personal rewards that can arise from living and working abroad.

In order to make your international relocation as easy and efficient as possible, we have compiled this Handbook for your use. It is designed as an easy reference guide for you during all stages of your assignment: preparation, execution and repatriation. We believe it covers what we have found to be the main issues for assignees and their families.

To ensure accurate information, questions or items not specifically addressed by the Handbook should be directed to the International Human Resources department. As always, the Firm reserves the right to make changes to its Foreign Assignment Policy at any time. Assignees will be duly notified and this Handbook will be updated from time to time.

Please review the Handbook carefully to familiarize yourself with its content. You should feel free to raise any questions you may have with a representative of International HR.

We appreciate that many employees do not have prior experience moving internationally. In International Human Resources, we have an excellent team adept at the intricate process of relocating, living and working internationally. We look forward to working with you to facilitate a smooth and successful relocation for you and your family.

Sincerely,

Heather Rychener

Vice President
Manager, International Human Resources

Introducing International Human Resources

	<u>Page</u>
Introducing International Human Resources	1
Required Approval	1
Transferee & Spouse or Domestic Partner are Both Expatriates	1
Glossary of Terms	2
Visas and Immigration	4
Relocation	5-11
Payroll and Banking	12
Allowances/Reimbursements	13-14
Taxation	15-16
Employee Benefits While on Assignment	17
Total Compensation	18
Career Planning & Review	19
Repatriation / Separation / Termination	19
Emergency Leave	20
Dependent Visits	20
What Will My Paycheck Look Like?	21
Pre-Departure Checklist	22

Introducing International Human Resources

The International Human Resources group (International HR) will facilitate your move and be available to assist you with compensation, benefits and general human resource issues while you are on assignment. The group is headquartered in New York, but has on-site representatives (within the Human Resources department) in each Lehman Brothers region. A list of individuals, their locations and contact details is provided as an insert to this Handbook.

Prior to your move, an orientation meeting will be scheduled to allow you (and your spouse or domestic partner) the opportunity to discuss all aspects of your move and your international assignment. The meeting is important, as it gives you a chance to clarify move details, establish banking arrangements and discuss the tax implications of a move overseas. When you arrive in Tokyo, a similar orientation session will be held with a local HR representative and a representative of Lehman Brothers' designated accounting firm.

Required Approval

The details outlined in this Handbook will apply to all assignees chosen to move to an overseas location. At a minimum, all assignments must be approved in writing by:

- Global CAO; and
- Host Region Head/CAO.

This Handbook does not apply to:

- employees who are permanently relocated from one country to another country;
- employees who are currently located in the United States on a developmental assignment or training exercise and are returning to their Home Countries;
- employees who are on short-term (six months or less) business trips; or
- foreign nationals hired as local employees.

This Handbook supersedes the "Lehman Brothers U.S. Expatriate Policy Manual" (1/90) as of January 1998.

When Transferee and Spouse or Domestic Partner are Both Expatriates

The cost of living allowance, housing benefits, and relocation benefits provided by the Firm are based on the assumption that only the employee/assignee is on an international assignment and receiving these types of benefits. In the event that both the employee and spouse or domestic partner are on international assignment with different companies, and the spouse or domestic partner is also receiving international allowances/reimbursements, combined benefits will be coordinated with the other company. If both employees are assignees with Lehman Brothers, then the allowances/reimbursements will be based on those applicable to a married couple, not 2 single assignees or 2 married assignees.

Glossary of Terms

It is important that you clearly understand the meaning of terms and phrases commonly used throughout this Handbook.

Accompanying family member	An immediate family member, currently residing in your household, who is financially dependent on you and will be residing with you in Tokyo (including domestic partners as defined below).
Assignee	An employee of the Firm who is transferred to an international work location at the Firm's request.
CHOICE\$	A cash payment designed to defray the material difference in living expenses you will face in Tokyo. Designed to be spent according to your personal preference, it considers the incremental costs of purchasing goods and services, renting residential accommodations, club dues, paying for basic utility services (e.g., electricity, gas and water) and visiting family and friends in the US annually.
Domestic Partner	Any person who has a currently registered domestic partnership with a governmental body pursuant to state or local law authorizing such registration. In the absence of a formal registration, you can register your domestic partnership by filing an affidavit with the Lehman Brothers Benefits Service Center. For a copy of the affidavit, please call the Benefits Service Center at 4-2363 or (201) 524-2363.
Foreign assignment term	The Firm-denominated duration of your overseas work assignment. The typical Foreign Assignment term initially anticipated by the Firm is four years in Tokyo. The Firm will provide you with a Foreign Assignment Package for the period that the initial assignment actually lasts, but not longer than four years in Tokyo.
Home country	You are considered a foreign assignee based from this location, and your package is designed accordingly. In almost all instances, assignees using this Handbook will have the United States as their home country. Your <i>Home Country</i> is the location of the office you worked in immediately prior to your overseas assignment and/or plan to return to after your assignment unless you are advised otherwise by International HR.
Host country/location/destination	Where you will be working and residing for the duration of your foreign assignment (Tokyo).
Hypothetical tax	Notional tax rate charged by the Firm to assignees on their Total Compensation (TC). For US-based assignees, it is designed to approximate the individual's US, state and city tax liability on this income had he/she been working in New York. In return, the Firm pays the individual's actual tax liabilities relating to TC as well as both foreign and US tax liabilities relating to assignment benefits.

Taxation

1. You will be Tax Equalized while on assignment.

Tax Equalization

While on assignment, you will be subject to the Firm's Tax Equalization Policy. This policy is designed to:

- insulate you from material tax differentials between the US and Japan; and
- ensure that you do not bear the tax liability on your relocation and expatriate benefits, allowances and reimbursements. These are delivered tax free to you.

2. Tax equalization eliminates any material advantage or disadvantage due to tax differentials between the US and Japan.

While on assignment, you pay hypothetical tax on your Lehman Brothers compensation. In exchange, the Firm pays the actual tax liability on your Total Compensation plus expatriate benefits in accordance with the Firm's Tax Equalization Policy. Estimated hypothetical tax is deducted from your compensation in lieu of actual withholding. You will continue to be responsible for any tax liabilities arising from your personal income.

3. Hypothetical taxes will be withheld from your pay.

Adjustments will be made to your hypothetical tax due to changes in total compensation, marital status, family size and tax legislation in the US (including New York State and City). This same arrangement applies to any bonus payments you may receive while on assignment.

4. A tax equalization settlement is calculated annually to reconcile all hypothetical and actual tax payments made during the year.

Upon completion of your tax returns, there is a reconciliation between you and the Firm. A final hypothetical tax liability is calculated on your Total Compensation and is compared to the hypothetical tax withheld from you during the year. Any excess withholding will be refunded to you, while a shortfall in hypothetical tax withholding will result in money owed to the Firm.

5. Tax loans made by the Firm on your behalf must be repaid if they are in excess of your actual tax liability.

Tax Loans

From time to time, the Firm may make payments to the tax authorities on your behalf. These payments are considered tax loans and are based on estimates of your tax liabilities both in the US and in Tokyo. These tax loans are repayable to the Firm if they are made in excess of your final tax liability on equalized income.

6. Foreign tax credits for taxes paid by the Firm accrue to the Firm.

Foreign Tax Credits

The benefit of foreign tax credits, for foreign taxes paid/reimbursed by the Firm under the tax equalization program, accrues to the Firm. The utilization by the assignee of these foreign tax credits to reduce his/her personal tax liability on pre-assignment income, on income earned prior to joining the Firm, and/or on outside personal income, including spousal income, will result in an amount due the Firm for the amount of the credits used.

Taxation

**7. The Firm will
engage a prominent
accounting firm to
assist you in
completing your US
and Japanese tax
returns.**

Tax Preparation Assistance

During your foreign assignment term, and in most cases for at least one year thereafter, the Firm will engage a designated accounting Firm to prepare your US and Japanese tax returns. The tax preparation fees are paid by the Firm. However, please note that services such as personal financial planning, estate planning, etc., are not covered by the Firm's tax preparation arrangement.

All employees are expected to file their tax returns in a timely manner while they are on assignment. You are obligated to cooperate with the Firm's accountants and to promptly provide all requested information, forms, and signatures.

Other

1. The duration of an international assignment, with full allowances, is 4 years.

Career Planning & Review

Your assignment in Tokyo is initially anticipated to last for four years unless you have been otherwise advised by International HR. You should meet regularly with your manager over this time to discuss future opportunities and career moves.

If, at the conclusion of your initial assignment, it is determined that your career path lies in the host location, you will become part of the Expatriate Transition Program (ETP). This program is designed to shift assignees from a full foreign assignment package to a local compensation package to maintain greater alignment between long-term work peers. The ETP provides for a fully tax-equalized, two-year gradual phase-out of foreign assignment allowances and benefits.

2. At the end of your assignment, you may be entitled to repatriation services.

Repatriation/Separation/Termination

You will receive repatriation assistance from the Firm when returning to resume your career at Lehman Brothers in New York. The details of this assistance will be explained to you during your orientation meeting with International Human Resources. In addition, if you leave the Firm involuntarily during your assignment, the Firm will ordinarily repatriate you and your accompanying family members to the US. Repatriation will include shipment of your household goods and personal belongings, and return airfare (details would be set out in a separation agreement).

However, if you leave the Firm voluntarily, the Firm will not assume responsibility for repatriation or any expenses you incur associated with your move from your host location. In this situation, you and your accompanying family members will be provided with an economy class one-way airfare to return if required by local immigration law.

Additionally, should you voluntarily leave the Firm within the first six months of your transfer, you will be required to repay the Firm for all or part of those relocation expenses paid to you or on your behalf. Remittance is required according to the following schedule:

<u>Termination</u>	<u>Amount to be Repaid</u>
Within 1 st month	6/6 of total
Within 2 nd month	5/6 of total
Within 3 rd month	2/3 of total
Within 4 th month	1/2 of total
Within 5 th month	1/3 of total
Within 6 th month	1/6 of total

Lehman Bros Global Svcs Ltd

70 Hudson Street -10th Floor
Jersey City, NJ 07302

Pay Group:	MEX-Monthly Expatriates	Business Unit:	FID
Pay Begin Date:	04/01/2008	Advice #:	4117191
Pay End Date:	04/30/2008	Advice Date:	04/10/2008

Samuel E Belk IV
P.O. Box 5553
Hanover, NH 03755

TAX DATA:	Federal	XX State
Marital Status:	Single	Single
Allowances:	999	99
Addl. Pct.:		
Addl. Amt.:	2,863.31	

Employee ID:	10203451
Department:	24939-Int'l Yen Sales
Location:	Tokyo
Pay Rate:	\$200,000.00 Annual
SSN:	XXX-XX-6402

HOURS AND EARNINGS								TAXES		
			Current			YTD				
Description	Begin Date	End Date	Rate	Hours	Earnings	Hours	Earnings	Description	Current	YTD
Reg Salary			96.153846	176.00	16,666.67	696.00	66,666.68	Federal Tax	2,863.31	11,974.73
COLA					4,930.00		18,551.34	Medicare Tax	75.10	10,183.14
08 TaxLoan					2,863.31		2,863.31	Social Security Tax	0.00	6,324.00
Bonus 2007					0.00		677,999.98			
07 TaxLoan					0.00		9,111.42			
07 Tax Eql					0.00		7,500.00			
07FrgnTxEq					0.00		242,563.34			
07RSU LBIS					0.00		372,000.02			
Total:				24,459.98		1,025,256.07		Total:	2,938.41	28,481.87
BEFORE-TAX DEDUCTIONS			AFTER-TAX DEDUCTIONS					TAXABLE BENEFITS		
Description		Current	YTD	Description		Current	YTD	Description	Current	YTD
Pre-Tax Medical		284.00	1,136.00	Political Action Fund		60.00	240.00	GVUL Basic/Taxable*	12.79	49.26
Pre-Tax Dental		24.00	96.00	Expat Medicare		75.10	10,183.14			
TDSP 401(k)		0.00	15,500.00	Expat FICA		0.00	6,324.00			
TDSP 401(k) 50+ Catch up		333.32	5,000.00	International Transfer		0.00	242,563.34			
Housing Offset		10,522.21	17,584.21							
HYPO Tax		5,600.00	292,229.19							
Total:			16,763.53	331,545.40	Total:			15.10-	226,296.20	* Taxable
TOTAL GROSS			FED TAXABLE GROSS			TOTAL TAXES		TOTAL DEDUCTIONS		NET PAY
Current:	24,459.98		4,845.93			2,938.41		16,748.43		4,773.14
YTD:	1,025,256.07		681,785.20			28,481.87		557,841.60		438,932.60

MESSAGE: Please Note: Replacement Paystub "YTD" totals reflect the monthend YTD data for the month in which the Advice was issued; not necessarily the YTD totals as of the Advice Date.

NET PAY DISTRIBUTION	
Advice #000000004117191	4,773.14

REPLACEMENT PAYSTUB

Lehman Bros Global Svcs Ltd
70 Hudson Street -10th Floor
Jersey City, NJ 07302

Advice Date:
04/10/2008

Print Date:
12/04/2008

Advice No.
4117191

Deposit Amount: \$4,773.14

Paid To The
Account(s) Of

SAMUEL E BELK IV
P.O. Box 5553
Hanover, NH 03755

DIRECT DEPOSIT DISTRIBUTION		
Account Type	Account Number	Deposit Amount
Checking	152732748	\$4,773.14
Total:		\$4,773.14

NON-NEGOTIABLE

Samuel E. Belk

From: Sherry Thornburg [sherrythornburg@hotmail.com]
Sent: Monday, June 30, 2008 4:33 PM
To: samuel.e.belk@Dartmouth.EDU
Subject: FW: Web Reservation Request: OAKWOOD.COM - Book Now

Attachments: REPATRIATION CHECK LIST - Belk, Samuel.xls



REPATRIATION
CHECK LIST - Belk..

Q,
Print the email below as it states that NY will pay for the hotel for the first 45 days
and I want to make sure we have this confirm in writing.

Thanks,
Sherry

> Subject: FW: Web Reservation Request: OAKWOOD.COM - Book Now
> Date: Thu, 22 May 2008 18:12:55 +0900
> From: chieko.mitani@lehman.com
> To: sherrythornburg@hotmail.com; qbelk@hotmail.com
>
> Sherry-san,
>
> ACCOMMODATION IN USA
> NY confirmed that they would reimburse you of the accommodation costs for 45 days if you
submit the receipt of your payment to the hotel along with your bank details in USA.
>
> UTILITY BILLS(GAS, WATER & ELECTRICITY) Also, we need to talk about
> the utility bill payment now. Because Mr. Belk's entitlement ended as of April 30th,
utility bills after May 1st will be your own expenses.
> Each utility bills have a different meter-reading date, and it is not at the last day of
each month always.
> So what we could sort it out is the following.
> The Firm's Housing representative, Mitsui Fudosan will pay the bills combining April and
May period. And will ask you to reimburse you of your portion (=usage from May 1st to the
each meter-reading date in May) to their bank account. We will try to obtain all three
bills such as gas, water and electricity on the first week of June and send you an
invoice.
> And, we will arrange any amount after the meter-reading date in May to June 10th will be
collected in cash during the final walkthrough on June 10th.
>
> NTT BILLS
> With regard to NTT phone bill, they do not come and collect to your house. If you are
paying by auto debit currently and will leave a bank account open for a while after your
final departure, the same method could remain until the final bill. It will take a month
or two until it is complete.
> If the above is not possible, I could do is to get an estimate on June 9th and you could
leave it in cash with me and I will pay when the actual bill is issued if you do not mind.
>
> TV & INTERNET SERVICE
> Please advise which service of TV subscription and Internet service you are using. I
will help you terminating and paying for the final bills if necessary. Please note they
usually do not pro rate the monthly fees. If you do not use them in June, it would be
recommended to terminate as of May 31st.
>
> FINAL WALKTHROUGH
> Lastly, what time would you be able to have the final walkthrough on June 10th? It
should take 30 minutes to one hour.

Samuel E. Belk

From: Sherry Thornburg [sherrythornburg@hotmail.com]

Sent: Monday, September 15, 2008 9:30 AM

To: Samuel E. Belk

Subject: Receipts for short-term housing in Hanover

Attachments: Your Jun 24, 2008 - Jul 1, 2008 stay at the Residence In....eml (14.3 KB); Your Jul 27, 2008 - Aug 22, 2008 stay at the Residence I....eml (17.2 KB); Your Jul 27, 2008 - Aug 6, 2008 stay at the Residence In....eml (15.3 KB); Your Jul 24, 2008 - Jul 27, 2008 stay at the Residence I....eml (12.9 KB); Your Jul 12, 2008 - Jul 21, 2008 stay at the Residence I....eml (15.0 KB); Your Jul 1, 2008 - Jul 7, 2008 stay at the Residence Inn....eml (13.9 KB); Your Jun 8, 2008 - Jun 14, 2008 stay at the Residence In....eml (13.9 KB); Your Jun 19, 2008 - Jun 24, 2008 stay at the Residence I....eml (13.6 KB); Your Aug 6, 2008 - Aug 15, 2008 stay at the Residence In....eml (15.0 KB)

Q,

Above are attached receipts for our temporary housing related to our move from Japan to the Hanover, New Hampshire.

Lehman agreed to pay for 45 days of temporary housing in the USA. While some of the dates appear to be duplicates on the attachments, you will see that they are not. Here is a breakdown of the receipts I have attached:

June 8 - 14, 2008	\$1,159.92
June 19 - 23, 2008	\$ 966.60
June 24 - 30, 2008	\$1,353.24
July 1 -7, 2008	\$1,159.92
July 12-20, 2008	\$1,739.88
July 24-26, 2008	\$ 482.76
July 27-Aug.05, 2008	\$1,933.20
Aug. 06-14., 2008	\$1,739.88
Aug. 15 - 22, 2008	\$1,373.36

Total of receipts attached:

\$11,908.76

Our cost per day for accommodation was:

\$179.00 + \$14.32 tax = \$193.32

45 days at \$193.32 = \$8,699.40

1/25/2009

Samuel E. Belk

From: Thanks for staying! [efolio@residenceinn.com]
Sent: Friday, September 05, 2008 8:38 PM
To: SHERRYTHORNBURG@HOTMAIL.COM
Subject: Your Jun 8, 2008 - Jun 14, 2008 stay at the Residence Inn Hanover Lebanon

Thank you for choosing the Residence Inn Hanover Lebanon for your recent stay.

As requested, below is a billing summary or adjustment for your stay. **If you have questions about your bill**, please contact the hotel directly at (603) 643-4511.

MailScanner has detected a possible fraud attempt from "marriott.com" claiming to be Make another reservation on Marriott.com >>

Marriott Rewards members may receive this email automatically after every stay.

Modify your email preferences >>

Summary of Your Stay

Hotel: Residence Inn Hanover Lebanon

32 Centerra Parkway
Lebanon, New Hampshire 03766
USA
(603) 643-4511

Guest: SHERRY/MS THORNBURG

DC
2-18-12 OYAMADAI
TOKYO, 158-0086
JPN

Dates of stay: Jun 08, 2008 - Jun 14, 2008
Guest number: 27374
Marriott Rewards number: XXXXX3210

Room number: 224
Group number:

Date	Description	Reference	Charges	Credits
06/08/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/08/08	State Occupancy Tax	T2224	14.32	
06/09/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/09/08	State Occupancy Tax	T2224	14.32	
06/10/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/10/08	State Occupancy Tax	T2224	14.32	
06/11/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/11/08	State Occupancy Tax	T2224	14.32	
06/12/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/12/08	State Occupancy Tax	T2224	14.32	
06/13/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/13/08	State Occupancy Tax	T2224	14.32	
06/14/08	Payment - Visa XXXXXXXXXXXX8394	VI08:53		1,159.92
Total balance				0.00 USD

Important Information

Do Not Reply to this Email
This email is an auto-generated message. Replies to automated messages are not monitored. If you
1/25/2009

Samuel E. Belk

From: Thanks for staying! [efolio@residenceinn.com]
Sent: Friday, September 05, 2008 8:38 PM
To: SHERRYTHORNBURG@HOTMAIL.COM
Subject: Your Jun 19, 2008 - Jun 24, 2008 stay at the Residence Inn Hanover Lebanon

Thank you for choosing the Residence Inn Hanover Lebanon for your recent stay.

As requested, below is a billing summary or adjustment for your stay. **If you have questions about your bill**, please contact the hotel directly at (603) 643-4511.

MailScanner has detected a possible fraud attempt from "marriott.com" claiming to be Make another reservation on Marriott.com >>

Marriott Rewards members may receive this email automatically after every stay.

Modify your email preferences >>

Summary of Your Stay

Hotel: Residence Inn Hanover Lebanon

Guest: SHERRY/MS THORNBURG

32 Centerra Parkway
Lebanon, New Hampshire 03766
USA
(603) 643-4511

DC
2-18-12 OYAMADAI
TOKYO, 158-0086
JPN

Dates of stay: Jun 19, 2008 - Jun 24, 2008

Room number: 224

Guest number: 27634

Group number:

Marriott Rewards number: XXXXX3210

Date	Description	Reference	Charges	Credits
06/19/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/19/08	State Occupancy Tax	T2224	14.32	
06/20/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/20/08	State Occupancy Tax	T2224	14.32	
06/21/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/21/08	State Occupancy Tax	T2224	14.32	
06/22/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/22/08	State Occupancy Tax	T2224	14.32	
06/23/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/23/08	State Occupancy Tax	T2224	14.32	
06/24/08	Payment - Visa XXXXXXXXXXXX8394	VI07:34		966.60
Total balance				0.00 USD

Important Information

Do Not Reply to this Email

This email is an auto-generated message. Replies to automated messages are not monitored. If you have any questions please contact the hotel directly at (603) 643-4511.

Why Have I Received this Email?

You have received this email because you requested during your stay to receive an electronic version of your bill by email.

1/25/2009

Samuel E. Belk

From: Thanks for staying! [efolio@residenceinn.com]
Sent: Friday, September 05, 2008 8:38 PM
To: SHERRYTHORNBURG@HOTMAIL.COM
Subject: Your Jun 24, 2008 - Jul 1, 2008 stay at the Residence Inn Hanover Lebanon

Thank you for choosing the Residence Inn Hanover Lebanon for your recent stay.

As requested, below is a billing summary or adjustment for your stay. **If you have questions about your bill**, please contact the hotel directly at (603) 643-4511.

MailScanner has detected a possible fraud attempt from "marriott.com" claiming to be Make another reservation on Marriott.com >>

Marriott Rewards members may receive this email automatically after every stay.

Modify your email preferences >>

Summary of Your Stay

Hotel: Residence Inn Hanover Lebanon

Guest: SHERRY/MS THORNBURG

32 Centerra Parkway
Lebanon, New Hampshire 03766
USA
(603) 643-4511

DC
2-18-12 OYAMADAI
TOKYO, 158-0086
JPN

Dates of stay: Jun 24, 2008 - Jul 01, 2008
Guest number: 27849
Marriott Rewards number: XXXXX3210

Room number: 224
Group number:

Date	Description	Reference	Charges	Credits
06/24/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/24/08	State Occupancy Tax	T2224	14.32	
06/25/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/25/08	State Occupancy Tax	T2224	14.32	
06/26/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/26/08	State Occupancy Tax	T2224	14.32	
06/27/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/27/08	State Occupancy Tax	T2224	14.32	
06/28/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/28/08	State Occupancy Tax	T2224	14.32	
06/29/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/29/08	State Occupancy Tax	T2224	14.32	
06/30/08	Rm Chg PENT T4 Transient	J8224	179.00	
06/30/08	State Occupancy Tax	T2224	14.32	
07/01/08	Payment - Visa XXXXXXXXXXXX8394	VI08:36		1,353.24

Total balance

0.00 USD

1/25/2009

Samuel E. Belk

From: Thanks for staying! [efolio@residenceinn.com]
Sent: Friday, September 05, 2008 8:38 PM
To: SHERRYTHORNBURG@HOTMAIL.COM
Subject: Your Jul 1, 2008 - Jul 7, 2008 stay at the Residence Inn Hanover Lebanon

Thank you for choosing the Residence Inn Hanover Lebanon for your recent stay.

As requested, below is a billing summary or adjustment for your stay. **If you have questions about your bill**, please contact the hotel directly at (603) 643-4511.

MailScanner has detected a possible fraud attempt from "marriott.com" claiming to be Make another reservation on Marriott.com >>

Marriott Rewards members may receive this email automatically after every stay.

Modify your email preferences >>

Summary of Your Stay

Hotel: Residence Inn Hanover Lebanon	Guest: SHERRY/MS THORNBURG
32 Centerra Parkway Lebanon, New Hampshire 03766 USA (603) 643-4511	DC 2-18-12 OYAMADAI TOKYO, 158-0086 JPN

Dates of stay: Jul 01, 2008 - Jul 07, 2008	Room number: 224
Guest number: 28004	Group number:
Marriott Rewards number: XXXXX3210	

Date	Description	Reference	Charges	Credits
07/01/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/01/08	State Occupancy Tax	T2224	14.32	
07/02/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/02/08	State Occupancy Tax	T2224	14.32	
07/03/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/03/08	State Occupancy Tax	T2224	14.32	
07/04/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/04/08	State Occupancy Tax	T2224	14.32	
07/05/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/05/08	State Occupancy Tax	T2224	14.32	
07/06/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/06/08	State Occupancy Tax	T2224	14.32	
07/07/08	Payment - Visa XXXXXXXXXXXX8394	VI08:22		1,159.92
Total balance				0.00 USD

Important Information

Do Not Reply to this Email

This email is an auto-generated message. Replies to automated messages are not monitored. If you

1/25/2009

Samuel E. Belk

From: Thanks for staying! [efolio@residenceinn.com]
Sent: Friday, September 05, 2008 8:38 PM
To: SHERRYTHORNBURG@HOTMAIL.COM
Subject: Your Jul 12, 2008 - Jul 21, 2008 stay at the Residence Inn Hanover Lebanon

Thank you for choosing the Residence Inn Hanover Lebanon for your recent stay.

As requested, below is a billing summary or adjustment for your stay. **If you have questions about your bill**, please contact the hotel directly at (603) 643-4511.

Marriott Rewards members may receive this email automatically after every stay.

MailScanner has detected a possible fraud attempt from "marriott.com" claiming to be Make another reservation on Marriott.com >>

Modify your email preferences >>

Summary of Your Stay

Hotel: Residence Inn Hanover Lebanon

Guest: SHERRY/MS THORNBURG

32 Centerra Parkway
Lebanon, New Hampshire 03766
USA
(603) 643-4511

DC
2-18-12 OYAMADAI
TOKYO, 158-0086
JPN

Dates of stay: Jul 12, 2008 - Jul 21, 2008
Guest number: 28411
Marriott Rewards number: XXXXX3210

Room number: 224
Group number:

Date	Description	Reference	Charges	Credits
07/12/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/12/08	State Occupancy Tax	T2224	14.32	
07/13/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/13/08	State Occupancy Tax	T2224	14.32	
07/14/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/14/08	State Occupancy Tax	T2224	14.32	
07/15/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/15/08	State Occupancy Tax	T2224	14.32	
07/16/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/16/08	State Occupancy Tax	T2224	14.32	
07/17/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/17/08	State Occupancy Tax	T2224	14.32	
07/18/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/18/08	State Occupancy Tax	T2224	14.32	
07/19/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/19/08	State Occupancy Tax	T2224	14.32	
07/20/08	Rm Chg PENT T4 Transient	J8224	179.00	
07/20/08	State Occupancy Tax	T2224	14.32	

1/25/2009

07/21/08	Payment - Visa	VI07:51	1,739.88
	XXXXXXXXXXXX8394		

Total balance **0.00 USD**

Important Information

Do Not Reply to this Email

This email is an auto-generated message. Replies to automated messages are not monitored. If you have any questions please contact the hotel directly at (603) 643-4511.

Why Have I Received this Email?

You have received this email because you requested during your stay to receive an electronic version of your bill by email.

Availability

Electronic versions of your hotel bill, available by email from our over 2,300 participating properties in the Marriott family of hotels in the USA and Canada, are emailed to you within 72 hours of check-out. These email messages reflect changes made to your bill up to 11pm on your day of departure. Any adjustments after that time may not be shown.

If you have received this email in error, please notify us.

Learn more about eFolio, receiving your hotel bills by email.

Authenticity of Bills

Marriott retains official records of all charges and credits to your account and will honor only those records.

Privacy

Your privacy is important to Marriott. For full details of our privacy policy, please visit our Internet Privacy Statement.

Credit of Marriott Rewards Points

After a stay, it may take up to 7 days for Marriott Rewards points to be credited to your account.

Terms of Use::Internet Privacy Statement(c)1996-2006 Marriott International, Inc. All rights reserved. Marriott proprietary information.

PORZIO
BROMBERG & NEWMAN P.C.

ATTORNEYS AT LAW

TELEPHONE (973) 538-4006 • FAX (973) 538-5146

MICHAEL J. NAPORANO
MEMBER, NJ BAR
DIRECT DIAL No.: 973-889-4155
E-MAIL ADDRESS: MJNAPORANO@PBNLAW.COM

February 24, 2009

VIA FEDERAL EXPRESS

Epiq Bankruptcy Solutions, LLC
Attn: Lehman Brothers Holdings Claims Processing
757 Third Avenue, 3rd Floor
New York, NY 10017

Re: *In re Lehman Brothers Holdings, Inc.*
Case No.: 08-13555 (JMP)
Our File No.: 12012.76406


Dear Sir/Madam:

On behalf of Samuel E. Belk IV, enclosed for filing, please find an original and one copy of the Creditor Proof of Claim Form.

Please stamp one copy of each of the enclosed Forms "filed" and return them to me in the enclosed self-addressed, stamped envelope.

Thank you for your assistance.

Very truly yours,



Michael J. Naporano

MJN/jm
Enclosures

100 SOUTHGATE PARKWAY, P.O. BOX 1997
MORRISTOWN, NJ 07962-1997
NEW YORK CITY OFFICE: 212-265-6888
BRICK NJ OFFICE: 732-262-9248
www.pbnlaw.com

